Law Director THOMAS LOBE, L.P.A.

Director of Finance Frank J. Brichacek

Assistant Finance Director DAWN SNYDER Engineer PIETRO A. DI FRANCO, P.E., SI, LEED AP, CPESC

Building Commissioner

Safety Director ROBERT M. WEGER

# City of Willoughby Hills

35405 Chardon Road, Willoughby Hills, Ohio 44094-9195 Phone (440) 946-1234 FAX 975-3535

Robert M. Weger, Mayor

Council
NANCY E, FELLOWS
DAVID M, FIEBIG
CHRISTOPHER HALLUM
LAURA LENZ
JANET R. MAJKA
LAURA PIZMOHT
JOHN T, PLECNIK

Council Clerk VICTORIA A. SAVAGE, CMC

July 15, 2019

Mr. Christopher A. Galloway Lake County Auditor 105 Main Street Painesville, Ohio 44077-0490

Re:

2020 Tax Budget

Dear Mr. Galloway,

Enclosed with this letter are two certified copies of Ordinance Number 2019-49 which adopts the City's Tax Budget for 2020. Also enclosed are two signed copies of the 2020 Tax Budget.

Ordinance Number 2019-49 was adopted by the Willoughby Hills City Council on July 11, 2019 and signed by the Mayor on July 12, 2019. City Council held a public hearing on the 2020 Tax Budget on Thursday, July 11, 2019 at 7:00 p.m.

Ordinance 2019-49 became effective immediately upon approval of the Mayor as Section 6.2 of the City's charter provides that an ordinance which appropriates money or authorizes an annual tax levy, both of which Ordinance 2019-49 does, is effective immediately upon approval by the Mayor.

If you would be so kind as to provide a receipt showing the filing date of the 2020 Tax Budget, I would appreciate it. If you have any questions, do not hesitate to contact me at (440) 918-8731 or by email at <a href="mailto:FrankBrichacek@WilloughbyHills-oh.gov">FrankBrichacek@WilloughbyHills-oh.gov</a>. Thank you in advance for your assistance with this matter.

Sincerely

Frank J. Brichacek Director of Finance

Enclosures (4)

NANCY E. FELLOWS
President of Council

# City of Willoughby Hills

JOHN PLECNIK Vice President of Council

CTORIA ANN SAVAGE, CMC

# ORDINANCE NO. 2019-49

DAVID M. FIEBIG
CHRISTOPHER HALLUM
LAURA LENZ
JANET R. MAIKA
LAURA PIZMOHT

# AN ORDINANCE ADOPTING A TAX BUDGET FOR THE FISCAL YEAR 2020 FOR THE CITY OF WILLOUGHBY HILLS.

WHEREAS, Ohio Revised Code, Section 5705.28 states that the taxing authority of each subdivision (i.e. Municipal Corporation) or other taxing unit shall adopt a tax budget for the next succeeding fiscal year; and

WHEREAS, in accordance with the Ohio Revised Code, Section 5705.30, at least two copies of the budget shall be filed in the office of the fiscal officer of the subdivision (i.e. Municipal Corporation) for public inspection not less than ten days before its adoption by the taxing authority, and such taxing authority shall hold at least one public hearing thereon, of which public notice shall be given by at least one publication not less than ten days prior to the date of hearing in the official publication of such subdivision, or in a newspaper having general circulation in the subdivision; and

WHEREAS, said Budget must be adopted by the legislative body (City/Village Council, Township Trustees, or other Board) on or before July 15<sup>th</sup> with two copies submitted to the County Auditor on or before July 20<sup>th</sup>; and

WHEREAS, failure to comply with Sections 5705.28, 5705.30 O.R.C. shall result in loss of local government fund allocation.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WILLOUGHBY HILLS, COUNTY OF LAKE, STATE OF OHIO, AT LEAST TWO THIRDS OF THE MEMBERS CONCURRING THAT:

SECTION 1. The Tax Budget attached hereto and marked the "Exhibit A", consisting of eight (8) pages and incorporated herein by reference, is hereby adopted as the Tax Budget for the fiscal year, January 1, 2020 to December 31, 2020, for the City of Willoughby Hills.

SECTION 2. The actions of this Council concerning and relating to the passage of this legislation were conducted in lawful meetings of this Council and that all deliberations of this Council and of any of its Committees that resulted in such formal action were in compliance with all legal requirements including Chapter 107 of the Codified Ordinances of the City of Willoughby Hills.

•		
SECTION 3. This Ordinance	shall be in full force and tak	e effect at the earliest time permitted by law.
PASSED: WWW	, 2019	Dany E. Sellows
		Nancy E. Fellows
		President of Council
Submitted to the Mayor for his approve	al	
on this day of Mu	, 2019	Approved by the Mayor
	Consider Addition of Mills Committee So	the said springer and otherwise the
and the state of t	Common of all global of the	2019 ·
ATTEST	$ u_{ij}-u_{ij} \leq  u_{ij}-u_{ij} \leq  u_{ij}-u_{ij} \leq  u_{ij}-u_{ij} \leq  u_{ij}-u_{ij} $	the terrogramming the following the state of the war.
	Electrical Control of the Control of	The same of the contract of the second section of the second sections.
Material Hours	of l	Bolest M Weger
Victoria Ann Savage, CM	AC CAMP OF BUILDING MANY MANY MANY	Robert M. Weger
Clerk of Council	{ \ \ '	Manag

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PERMITTED AND A PROPERTY

CONTRACTOR

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WMEREAN CAID to viscust one protion 5705 in sinus that the exercise authority at each sub-terms see Manicipal Corporation of other factor and shall adopt a far budger tile die next succeeding facel mean are

WILLELLS is accorded to the time (this Revised Cod). Section 3705.36, as bast two cores of the contac shall in titled in the other of the facial adjust of the subdiversion (i.e. Mumicipal Carpendina) for profile index than not test than ten days before its adoption by the noting authority, and such taking authority shalf hold at little our public hearing thereon, of which public notion shall be given by at least one publication not bus due to stays printo the date of hearing in the efficial publication of such subdivision, or in a newspaper having webern circulacia in in

WHEREAS, said readget must be adopted by the regislative body (Cav/Village Council, Township. Freezes, or other Boses) on a before July 15th with two copies submitted to the County Auditor on a better duly Jour 1907

WEREAST, follow to comply with Sections 5705 18, 5705 50 O.R.C. shall result in level of five government that allocation.

NON, THEREFORE, BE IT DIELEVED BY THE COUNTIL OF THE CITY OF WILLDICHM HILL, COUNTY OF LARE STAIN OF CINC, AT LEAST TWO TERMS OF THE MEATHERS CONCURBING FRAME

SELTION! The cast the test amoined bench and sundamed in "Existin A", occording of cight IV-paper and incorporated burein by reference, as basely subgast as the Parkett for the facet vest demants. I de de la Government J. 2010. By the City of Willowship Hills.

SECTION 4. The ections of this Council concerning and relative so the passage of this legislators were contained in how to the countries of this Council of the maintenance of this Council as a countries to the Council of the Coun the formal supported approximation the state of the state Codition their marks of the City of Willoughly Chills.

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1009 17 10 110-1531

**CERTIFICATION** 337 W 28 70 63 66 6 16

I, Victoria Ann Savage, as Clerk of Council of Willoughby Hills, Ohio, do hereby certify that the foregoing is a true and correct copy of Ordinance/Resolution No. 2019-49 passed by the Council of the City of Willoughby Hills on the 11th day of July, 2019; that publication of such Ordinance/Resolution has been made and certified of record according to law\*; and that no proceedings looking to a referendum upon such legislation have been taken.

council was a second

\*This legislation was posted according to law and duly advertised pursuant to Ordinance No. 2003-19 in the Dake County News-Herald on

July 17, 2019.

# Proposed TAX BUDGET FOR

The City of Willoughby Hills, Ohio

FOR THE FISCAL YEAR

January 1, 2020 TO December 31, 2020

# LAKE COUNTY, OHIO

Instructions and Tax Budget Form

# INSTRUCTIONS FOR COMPLETING THE TAX BUDGET

# SCHEDULE A

List only those individual funds which are requesting general property tax revenue. Please complete Column 1 by identifying the amount of general property tax you wish to request for the fiscal year. Columns 2 and 3 are to be completed by the Budget Commission and Columns 4 and 5 are to be completed by the County Auditor.

### SCHEDULE B

This schedule will be completed by the County Auditor.

### EXHIBIT I - STATEMENT OF FUND ACTIVITY

Complete this exhibit only for the General Fund, the Bond Retirement Fund (if it is, or has been, receiving property tax revenue) and any other funds for which you are requesting general property tax revenue. (Reproduce page 4 if necessary)

This exhibit should be completed using the CASH BASIS of accounting. For all funds, please segregate amounts received for homestead and rollbacks from property taxes. The line item "Revenues Over / Under Expenditures" is the difference between "Total Revenues" less "Total Expenditures". The line item "Ending Cash Balance" is the total of "Revenues Over / Under Expenditures" and the "Beginning Cash Balance".

Columns 1 and 2 - Complete these columns using data from the last two COMPLETED fiscal years.

Column 3 - Complete this column using current year data. A portion of the amount shown should be actual data and the remainder will represent estimates for the balance of the year.

One method of determining the amounts within this column is to review the last amended certificate of estimated resources and the appropriation ordinance. If the amounts are in line with your current estimates, these amounts may be used.

Column 4 - Complete this column for the next fiscal year (budget year).

# EXHIBIT II - SCHEDULE OF INDEBTEDNESS

This exhibit is to provide all necessary detail of all debt issues of the entity. Each bond or note issue should be listed individually.

NOTE: The Budget Commission reserves the right to request additional financial information, if necessary, for the funds disclosed in this tax budget.

The City of Willoughby Hills, Ohio

# LAKE COUNTY, OHIO

January 1, 2020 TO December 31, 2020

For all subdivisions excluding school districts, this Budget must be adopted by the legislative body (City/Village Council, Township Trustees, or other Board) on or before July 15th and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SECTION 5705.28, O.R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND

### TO THE LAKE COUNTY AUDITOR:

The following Budget for the fiscal year beginning January 1, 2020, has been adopted by the City of Willoughby Hills, Lake County, Ohio and is herewith submitted for consideration of the Lake County Budget Commission.

Signed			
	Frank J. Brichacek	_	
Title	Director of Finance	 	

# SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

FOR SUBDIVISION U	SE		FOR BUDGET COMMISSION USE					FOR COUNTY	NUDITOR USE
FUND  (Liphute only those funds which are requesting general property to revenue)	AM REQ OF I COM IN OL	ET YEAR IQUNT UESTED BUDGET MISSION SIDE; ITSIDE		BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION COLUMN 2		BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION COLUMN 3			
General Fund	\$	701,300		\$		\$			
Bond Retirement	\$	101,500							
Emergency Fire Levy 240	\$	553,600		*				· · · · · · · · · · · · · · · · · · ·	
Road Levy 270	\$	627,700		:					
Police Pension 220	\$	92,300							
Employee Termination 296	\$	27,700							
-									
						<u> </u>	L	· · · · · · · · · · · · · · · · · · ·	
<u> </u>	<u> </u>								
			$\Box$						
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			4					•	
			4				ļ.	<u> </u>	
TOTALS ALL FUNDS	\$	2,104,100		\$		<b>S</b>		\$	<b> </b>   <b>\$</b>

that you are requesting for general property taxes.  Staned: BUDGET COMMISSION	
oignot. Bobbell commodicit	

# **SCHEDULE B**

# LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

₩D FUND			MAXIMUM		TAX YEAR COUNTY AUDITOR'S ESTIMATE OF YIELD OF LEVY
			RATE UTHORIZED ) BE LEVIED		(Carry to Schedule A Column 3)
GENERAL FUND:					
Current Expense Levy authorized by voters on					
not to exceedyears. Authorized under Section	, O.R.C.	$\perp$		\$	
Current Expense Levy authorized by voters on,	0.00			ł	
not to exceed years. Authorized under Section  Current Expense Levy authorized by voters on,	, 0,R,C.			-	
not to exceedyears. Authorized under Section	, O.R.C.				·
Current Expense Levy authorized by voters on,	.,			$\top$	
not to exceedyears. Authorized under Section	, O.R.C.				
Current Expense Levy authorized by voters on,	0.5.0				
not to exceed years. Authorized under Section,  Current Expense Levy authorized by voters on,	, O.R.C.	<del>    -   -</del>	<u> </u>	+	
not to exceedyears. Authorized under Section,	, O.R.C.				
Current Expense Levy authorized by voters on,	, 0.11.0.	<del>                                     </del>		_	
not to exceed years. Authorized under Section	, O.R.C.				
Current Expense Levy authorized by voters on,					
not to exceed years. Authorized under Section	, O.R.C.				(1933)
TOTAL CENERAL CUNO OUTSIDE AS ABLULUMITATION				0 \$	
TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION				ψģ	
OTHER FUNDS:					
Emergency Fire Levy Fund 240 Fund, Levy authorized by voters on 11/2/82					
permanent Charter levy. Authorized under Section	, O.R.C.	<u> </u>	1.80 Mills	\$	
Road Levy Fund 270 Fund, Levy authorized by voters on 11/4/14	,				
not to exceed 5 years. Authorized under Section	, O.R.C.		2.50 Mills	+	
Fund, Levy authorized by voters on not to exceed years. Authorized under Section	., , O.R.C.				
Fund, Levy authorized by voters on	, 0.11.0.	<del>                                     </del>	·	+	
not to exceed years. Authorized under Section	, O.R.C.				
Fund, Levy authorized by voters on	. 1				1 1 1
not to exceedyears. Authorized under Section	, O.R.C.			_	
Fund, Levy authorized by voters on		<b>!</b> !		ı	1
not to exceed years. Authorized under Section  Fund, Levy authorized by voters on	_, O.R.C.			+	<u> </u>
not to exceed years. Authorized under Section	, O.R.C.				
Fund, Levy authorized by voters on	, O. (.O.	╁			
not to exceed years. Authorized under Section	, O.R.C.				
Fund, Levy authorized by voters on	. !				
not to exceed years. Authorized under Section	, O.R.C.	<u> </u>		$\bot$	<u> </u>
Fund, Levy authorized by voters on	.,				
not to exceed years. Authorized under Section Fund, Levy authorized by voters on	<u>, O.R.C.</u>	-		+	-
not to exceedyears. Authorized under Section	, O.R.C.				
Fund, Levy authorized by voters on	_1			+	
not to exceed years. Authorized under Section	, O.R.C.			-	
Fund, Levy authorized by voters on	_ 1			T	
not to exceedyears. Authorized under Section	, O.R.C.	$oxed{oxed}$		_	<u> </u>
Fund, Levy authorized by voters on	- ' 0 0 0				
not to exceedyears. Authorized under Section	<u>, O.R.C.</u>	1		-+	
				- 1	i

(Complete only for General Fund, Bond Retirement Fund, and any other funds requesting general property tax revenue)

EXHIBIT I

FUND: GENERAL FUND 110

DESCRIPTION		FOR 2017 ACTUAL	FOR 2018 ACTUAL		2019 DURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
REVENUES:						
Property Taxes (Real & Personal)	\$	470,019	\$ 475,693	\$	534,200	\$ 627,300
Homestead, Rollback & 10,000 Exemp		61,420	61,314		67,600	74,000
Local Govmn't/Rev. Ass't. Fund		379,495	395,573		410,800	 430,900
S. B. 3 & 287 Dereg. Reimb.		0	 0		0	 . 0
Personal Property Reimb.		0	0 '		0	 0
Other Revenues	·	5,478,431	 5,131,735		5,820,800	5,937,000
TOTAL REVENUES	\$	6,389,365	\$ 6,064,315	\$	6,833,400	\$ 7,069,200
TOTAL EXPENDITURES	\$	6,178,941	\$ 5,945,203	\$	7,212,548	\$ 7,067,000
REVENUES OVER (UNDER) EXPENDITURES	\$	210,424	\$ 119,112	\$	(379,148)	\$ 2,200
BEGINNING CASH BALANCE	\$	1,368,672	\$ 1,579,096	\$	1,698,208	\$ 1,319,060
ENDING CASH BALANCE	\$	1,579,096	\$ 1,698,208	\$	1,319,060	\$ 1,321,260
ENCUMBRANCES AT YEAR END	\$	187,760	\$ 380,847	\$_		\$ <u>-</u>

FUND: BOND RETIREMENT FUND 310

DESCRIPTION	FOR 2017	FOR 2018		2019 CURRENT YEAR		2020 BUDGET YEAR
	ACTUAL	ACTUAL		ESTIMATE		ESTIMATE
REVENUES:	100 505	404400	•	447.400	Φ.	05.500
Property Taxes (Real & Personal)	\$ 103,235	\$ 104,468	\$	117,100	\$	85,500
Homestead, Rollback & 10,000 Exemp	13,490	13,465		14,800		16,000
S. B. 3 & 287 Dereg. Reimb.	 0	0		0		0
Personal Property Reimb.	0	0		0		0
Other Revenues	1,938,883	1,620,534		1,110,100		1,103,200
TOTAL REVENUES	\$ 2,055,608	\$ 1,738,467	\$	1,242,000	\$	1,204,700
TOTAL EXPENDITURES	\$ 2,032,522	\$ 1,773,085	\$	1,221,800	\$	1,224,900
REVENUES OVER (UNDER) EXPENDITURES	\$ 23,086	\$ (34,618)	\$	20,200	\$	(20,200)
BEGINNING CASH BALANCE	\$ 172,156	\$ 195,242	\$	160,624	\$	180,824
ENDING CASH BALANCE	\$ 195,242	\$ 160,624	\$	180,824	\$	160,624
ENCUMBRANCES AT YEAR END	\$ 141	\$ 	\$	-	\$	

(Complete only for General Fund, Bond Retirement Fund, and any other funds requesting general property tax revenue)

EXHIBIT I (Continued)

FUND: Emergency Fire Levy 240

DESCRIPTION	FOR 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
REVENUES:				· · ·
Property Taxes (Real & Personal)	\$ 395,345	\$ 400,125	\$ 446,700	\$ 491,600
Homestead, Rollback & 10,000 Exempt	51,662	51,573	56,800	 62,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	.0	. 0
Other Revenues	328,497	255,477	241,500	 257,000
TOTAL REVENUES	\$ 775,504	\$ 707,175	\$ 745,000	\$ 810,600
TOTAL EXPENDITURES	\$ 711,150	\$ 770,600	\$ 739,909	\$ 757,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 64,354	\$ (63,425)	\$ 5,091	\$ 53,600
BEGINNING CASH BALANCE	\$ 186,388	\$ 250,742	\$ 187,317	\$ 192,408
ENDING CASH BALANCE	\$ 250,742	\$ 187,317	\$ 192,408	\$ 246,008
ENCUMBRANCES AT YEAR END	\$ 12,060	\$ 5,109	\$ · <u>·</u>	\$ -

FUND: Road Levy 270

DESCRIPTION	FOR 2017		FOR 2018		2019 CURRENT YEAR		2020 BUDGET YEAR
, , , , , , , , , , , , , , , , , , ,	ACTUAL		ACTUAL		ESTIMATE		ESTIMATE
REVENUES:	•						-
Property Taxes (Real & Personal)	\$ 547,242	63	553,179	\$	553,500	\$	548,700
Homestead, Rollback & 10,000 Exempt	71,633		71,580		72,100		79,000
S. B. 3 & 287 Dereg. Reimb.	0		0	[	0		0
Personal Property Reimb.	0		0		0		0
Other Revenues	509,637		43,174		363,100		20,400
TOTAL REVENUES	\$ 1,128,512	\$	667,933	\$	988,700	\$_	648,100
TOTAL EXPENDITURES	\$ 1,289,077	\$	605,354	\$	1,631,991	\$	638,800
REVENUES OVER (UNDER) EXPENDITURES	\$ (160,565)	\$	62,579	\$	(643,291)	\$	9,300
BEGINNING CASH BALANCE	\$ 771,118	\$	610,553	\$_	673,132	\$	29,841
ENDING CASH BALANCE	\$ 610,553	\$	673,132	\$	29,841	\$	39,141
ENCUMBRANCES AT YEAR END	\$ 71,871	\$	44,191	\$		\$	

(Complete only for General Fund, Bond Retirement Fund, and any other funds requesting general property tax revenue)

EXHIBIT I (Continued)

FUND: Police Pension 220

FOR 2017		FOR 2018		2019 CURRENT YEAR		2020 BUDGET YEAR
ACTUAL		ACTUAL		ESTIMATE		STIMATE
					_	
			_			80,300
8,610_	\$	8,596		. 11,100		12,000
-	69	-		-		
-	\$	-		_		300
\$ 133	\$	235	\$	300	\$	-
\$ 74,635	\$	75,523	\$	85,000	\$	92,600
\$ 73,600	\$	76,100	\$	116,600	\$	92,600
\$ 1,035	\$	(577)	\$	(31,600)	\$	
\$ 31,490	\$	32,525	\$	31,948	\$	348
\$ 32,525	\$	31,948	\$	348	\$	348
\$ ·	\$_	<u>-</u>	\$	-	\$	
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 65,892 P\$ 8,610 \$ - \$ 133 \$ 74,635 \$ 1,035 \$ 31,490 \$ 32,525	\$ 65,892 \$ p \$ 8,610 \$ \$ - \$ \$ 133 \$ \$ 74,635 \$  \$ 1,035 \$  \$ 31,490 \$ \$ 32,525 \$	2017   2018   ACTUAL   ACTUAL   ACTUAL   A	2017   2018	FOR   FOR   CURRENT   2017   2018   YEAR   ACTUAL   ACTUAL   ESTIMATE    \$ 65,892 \$ 66,692 \$ 73,600   \$ 8,596 \$ 11,100   \$ - \$ - \$ - \$   \$ - \$   \$ - \$   \$   \$	FOR FOR CURRENT 2017 2018 YEAR ACTUAL ACTUAL ESTIMATE  \$ 65,892 \$ 66,692 \$ 73,600 \$ P \$ 8,610 \$ 8,596 \$ 11,100 \$ \$ - \$ - \$ - \$ \$ \$ \$ 133 \$ 235 \$ 300 \$ \$ \$ 74,635 \$ 75,523 \$ 85,000 \$ \$ \$ 73,600 \$ \$ 76,100 \$ 116,600 \$ \$ \$ 31,490 \$ 32,525 \$ 31,948 \$ \$ \$ 32,525 \$ 31,948 \$ \$

FUND: Employee Termination 296

DESCRIPTION	FOR 2017	FOR 2018	2019 CURRENT YEAR	2020 BUDGET YEAR
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATE	ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 19,762	\$ 20,012	\$ 22,300	\$ 24,700
Homestead, Rollback & 10,000 Exemp	2,582	2,579	2,800	3,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	15	153	0	100
TOTAL REVENUES	\$ 22,359	\$ 22,744	\$ 25,100	\$ 27,800
TOTAL EXPENDITURES	\$ 42,105	\$ 226	\$ 53,200	\$ 27,800
REVENUES OVER (UNDER) EXPENDITURES	\$ (19,746)	\$ 22,518	\$ (28,100)	\$ 
BEGINNING CASH BALANCE	\$ 28,925	\$ 9,179	\$ 31,697	\$ 3,597
ENDING CASH BALANCE	\$ 9,179	\$ 31,697	\$ 3,597	\$ 3,597
ENCUMBRANCES AT YEAR END	\$ -	\$ 	\$ <del>.</del>	\$ 

# EXHIBIT II

# SCHEDULE OF INDEBTEDNESS

NT D. FOR PAL REST NTS 0	\$106,829	\$106,829				ORDINANCE No. 2019-49 "Exhibit A" 59 age 8 of 8
AMOUNT REGUIRED FC PRINCIPAL & INTEREST PAYMENTS 17120 TO 12/31/20	\$10	\$1				
AMOUNT OF AMOUNT BONDS / NOTES REQUIRED FOR OUTSTANDING PRINCIPAL AT BEGINNING & INTEREST OF BUDGETED PAYMENTS YEAR 17120 01/01/20 TO 12/31/20	\$200,000	\$200,000				80
AMOI BONDS OUTSI AT BE OF BU						
RATE OF INTEREST	4.11%					
SERIAL OR TERM	Serial					0 mill limit.
ORDINANCE OR RESOLUTION	2004-6					exempt from the 1
DATE	January 2021					date of the election.  which the levy is exempt from the 10 mill limit.
DATE OF ISSUE	March 2004			(ens)	for these issues)	d the
AUTHORITY FOR LEVY OUTSIDE 10 MILL LIMIT*			Φ.	Debt Funded by Charter Millage (Do not levy separately for this issue)	Debt Funded by Special Assessments (Do not levy separately for these issues)	Debt Funded by TIF PILOT Payments (Do not levy separately for this issue)    Columbia   Columbia
PURPOSE OF BONDS AND NOTES		ï	Debt Partially Funded by Charter Millage	llage (Do not lev	sessments (	Payments (Dayments of It limit by vote out a vote, enter
IONDS A	L LIMIT:	TOTAL MILL LIMI	nded by C	Charter M	Special As	V TIF PILOT  TOTAL  riside the 10 mi mill limit with
SE OF E	INSIDE TEN MILL LIMIT: Community Center	TOTAL OUTSIDE TEN MILL LIMIT:	artially Fu	nuded by	nnded by	unded by  I levy is outsi side the 10 n
PURPC	INSIDE Commu	OUTSII	Debt P	Debt F	Debt F	Debt Fi

<sup>\*</sup> If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election.

If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

# Adopted TAX BUDGET FOR

# The City of Willoughby Hills, Ohio

FOR THE FISCAL YEAR

January 1, 2020 TO December 31, 2020

# LAKE COUNTY, OHIO

Instructions and Tax Budget Form

# **INSTRUCTIONS FOR COMPLETING THE TAX BUDGET**

# SCHEDULE A

List only those individual funds which are requesting general property tax revenue. Please complete Column 1 by identifying the amount of general property tax you wish to request for the fiscal year. Columns 2 and 3 are to be completed by the Budget Commission and Columns 4 and 5 are to be completed by the County Auditor.

### SCHEDULE B

This schedule will be completed by the County Auditor.

# **EXHIBIT I - STATEMENT OF FUND ACTIVITY**

Complete this exhibit only for the General Fund, the Bond Retirement Fund (if it is, or has been, receiving property tax revenue) and any other funds for which you are requesting general property tax revenue. (Reproduce page 4 if necessary)

This exhibit should be completed using the CASH BASIS of accounting. For all funds, please segregate amounts received for homestead and rollbacks from property taxes. The line item "Revenues Over / Under Expenditures" is the difference between "Total Revenues" less "Total Expenditures". The line item "Ending Cash Balance" is the total of "Revenues Over / Under Expenditures" and the "Beginning Cash Balance".

Columns 1 and 2 - Complete these columns using data from the last two COMPLETED fiscal years.

Column 3 -

Complete this column using current year data. A portion of the amount shown should be actual data and the remainder will represent estimates for the balance of the year.

One method of determining the amounts within this column is to review the last amended certificate of estimated resources and the appropriation ordinance. If the amounts are in line with your current estimates, these amounts may be used.

Column 4 - Complete this column for the next fiscal year (budget year).

### EXHIBIT II - SCHEDULE OF INDEBTEDNESS

This exhibit is to provide all necessary detail of all debt issues of the entity. Each bond or note issue should be listed individually.

NOTE: The Budget Commission reserves the right to request additional financial information, if necessary, for the funds disclosed in this tax budget.

# The City of Willoughby Hills, Ohio

# LAKE COUNTY, OHIO

January 1, 2020 TO December 31, 2020

For all subdivisions excluding school districts, this Budget must be adopted by the legislative body (City/Village Council, Township Trustees, or other Board) on or before July 15th and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SECTION 5705.28, O.R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND

### TO THE LAKE COUNTY AUDITOR:

The following Budget for the fiscal year beginning January 1, 2020, has been adopted by the City of Willoughby Hills, Lake County, Ohio and is herewith submitted for consideration of the Lake County Budget Commission.

Signed	7/15/19 Frank J. Brijehacek
Title	Director of Finance

# SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

FOR SUBDIVISION U	SE		FOR BUDGET CO	DA/	MISSION USE		FOR COUNTY	AUDITOR USE
FUND  Finclade sody these funds which are requesting general property (at revenue)	BUDGET YEAR AMOUNT REQUESTED OF BUDGET COMMISSION INSIDE / OUTSIDE COLUMN 1		BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION COLUMN 2		BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION COLUMN 3			TOR'S ESTIMATE  TO BE LEVIED  OUTSIDE 10  MILL LIMIT  BUDGET  YEAR  COLUMN 5
General Fund	\$ 701,300	П	\$		\$	Ĺ		
Bond Retirement	\$ 101,500							
Emergency Fire Levy 240	\$ 553,600	П				Γ		
Road Levy 270	\$ 627,700							
Police Pension 220	\$ 92,300							
Employee Termination 296	\$ 27,700	П						
				_				
TOTALS: ALL FUNDS	\$ 2,104,100		\$		\$		\$ .	<b>(\$</b>

LVIALO A	LL FUNDS
INSTRUCTIONS:	List only those funds which are requesting general property tax revenue. Complete column 1 with the amount that you are requesting for general property taxes. DO NOT COMPLETE COLUMNS 2 THROUGH 5.
	Signed: BUDGET COMMISSION

# SCHEDULE B

# LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		MAXIMUM	TAX YEAR COUNTY AUDITOR'S ESTIMATE OF YIELD OF LEVY
		RATE AUTHORIZED TO BE LEVIED	
GENERAL FUND:			
Current Expense Levy authorized by voters on		·	
not to exceed	, O.R.C.		\$
not to exceed years. Authorized under Section	_ , O.R.C.	·	
Current Expense Levy authorized by voters on	, 0		
not to exceed years. Authorized under Section	, O.R.C.		
Current Expense Levy authorized by voters on, not to exceed years. Authorized under Section	0.00		
Current Expense Levy authorized by voters on,	_, O.R.C.		· · · · · · · · · · · · · · · · · · ·
not to exceed years. Authorized under Section	_, O.R.C.		
Current Expense Levy authorized by voters on,			
not to exceed	_ , O.R.C.		
not to exceed years. Authorized under Section	_, O.R.C.		
Current Expense Levy authorized by voters on,	_, 0.11.0.		
not to exceed years. Authorized under Section	, O.R.C.		
TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION			
			0 \$ 0
OTHER FUNDS:			
Emergency Fire Levy Fund 240 Fund, Levy authorized by voters on 11/2/82			
permanent Charter levy. Authorized under Section	_ , O.R.C.	1.80 Mills	\$
Road Levy Fund 270 Fund, Levy authorized by voters on 11/4/14 not to exceed 5 years. Authorized under Section	_ , O.R.C.	2.50 Mills	
Fund, Levy authorized by voters on	_ , O.IX.O.	2.50 Willis	
not to exceed years. Authorized under Section	0.R.C.		1
Fund, Levy authorized by voters on	1		
not to exceedyears. Authorized under Section	_ , O.R.C.	· ·	
Fund, Levy authorized by voters on not to exceed years. Authorized under Section	_ , _ , O.R.C.		
Fund, Levy authorized by voters on	_ , O.IX.O.		
not to exceed years. Authorized under Section	_, O.R.C.		
Fund, Levy authorized by voters on	_,		
not to exceed years. Authorized under Section Fund, Levy authorized by voters on	_ , O.R.C.		
not to exceedyears. Authorized under Section	_, O.R.C.		
Fund, Levy authorized by voters on	, 0,1,1,0,		
not to exceed years. Authorized under Section	, O.R.C.		
Fund, Levy authorized by voters on	_,		
not to exceedyears. Authorized under SectionFund, Levy authorized by voters on	_, O.R.C.	-	<del>                                     </del>
not to exceedyears. Authorized under Section	_', O.R.C.		
Fund, Levy authorized by voters on	_,		
not to exceedyears. Authorized under Section	_, O.R.C.		
Fund, Levy authorized by voters on	_,		
not to exceed tracks Authorized condens Continue	~ ~ ~ ~ !		
not to exceed years. Authorized under Section	_, O.R.C.		
not to exceedyears. Authorized under Section Fund, Levy authorized by voters on not to exceedyears. Authorized under Section	_, O.R.C. _, O.R.C.		

(Complete only for General Fund, Bond Retirement Fund, and any other funds requesting general property tax revenue)

EXHIBIT I

FUND: GENERAL FUND 110

DESCRIPTION	FOR 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
REVENUES:		, ,	 <del></del>	
Property Taxes (Real & Personal)	\$ 470,019	\$ 475,693	\$ 534,200	\$ 627,300
Homestead, Rollback & 10,000 Exemp	61,420	61,314	67,600	74,000
Local Govmn't/Rev. Ass't. Fund	379,495	395,573	410,800	430,900
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	5,478,431	5,131,735	5,820,800	5,937,000
TOTAL REVENUES	\$ 6,389,365	\$ 6,064,315	\$ 6,833,400	\$ 7,069,200
TOTAL EXPENDITURES	\$ 6,178,941	\$ 5,945,203	\$ 7,212,548	\$ 7,067,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 210,424	\$ 119,112	\$ (379,148)	\$ 2,200
BEGINNING CASH BALANCE	\$ 1,368,672	\$ 1,579,096	\$ 1,698,208	\$ 1,319,060
ENDING CASH BALANCE	\$ 1,579,096	\$ 1,698,208	\$ 1,319,060	\$ 1,321,260
ENCUMBRANCES AT YEAR END	\$ 187,760	\$ 380,847	\$ 	\$ <u> </u>

FUND: BOND RETIREMENT FUND 310

DESCRIPTION	FOR 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
REVENUES:				· <u></u> -
Property Taxes (Real & Personal)	\$ 103,235	\$ 104,468	\$ 117,100	\$ 85,500
Homestead, Rollback & 10,000 Exemp	13,490	13,465	14,800	16,000
S. B. 3 & 287 Dereg. Reimb.	.0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	1,938,883	1,620,534	1,110,100	1,103,200
TOTAL REVENUES	\$ 2,055,608	\$ 1,738,467	\$ 1,242,000	\$ 1,204,700
TOTAL EXPENDITURES	\$ 2,032,522	\$ 1,773,085	\$ 1,221,800	\$ 1,224,900
REVENUES OVER (UNDER) EXPENDITURES	\$ 23,086	\$ (34,618)	\$ 20,200	\$ (20,200)
BEGINNING CASH BALANCE	\$ 172,156	\$ 195,242	\$ 160,624	\$ 180,824
ENDING CASH BALANCE	\$ 195,242	\$ 160,624	\$ 180,824	\$ 160,624
ENCUMBRANCES AT YEAR END	\$ 141	\$ 	\$ _	\$ 

(Complete only for General Fund, Bond Retirement Fund, and any other funds requesting general property tax revenue)

EXHIBIT I (Continued)

FUND: Emergency Fire Levy 240

DESCRIPTION		FOR 2017 ACTUAL		FOR 2018 ACTUAL		2019 CURRENT YEAR ESTIMATE		2020 BUDGET YEAR ESTIMATE
REVENUES:	2,03-11(-1)	113441131313141141141414141414141	1111111	and the control of the first of the first of the	1000000	arasasinikasininis sananni	13134141	
Property Taxes (Real & Personal)	\$	395,345	\$	400,125	\$	446,700	\$	491,600
Homestead, Rollback & 10,000 Exempt		51,662	Ė	51,573	•	56,800		62,000
S. B. 3 & 287 Dereg. Reimb.		0		0		0		0
Personal Property Reimb.		0		. 0		0		0
Other Revenues		328,497		255,477		241,500		257,000
TOTAL REVENUES	\$	775,504	\$	707,175	\$	745,000	\$	810,600
TOTAL EXPENDITURES	\$	711,150	.\$	770,600	\$	739,909	\$	757,000
REVENUES OVER (UNDER) EXPENDITURES	\$	64,354	\$	(63,425)	\$	5,091	\$	53,600
BEGINNING CASH BALANCE	\$	186,388	\$	250,742	\$	187,317	\$	192,408
ENDING CASH BALANCE	\$	250,742	\$	187,317	\$	192,408	\$	246,008
ENCUMBRANCES AT YEAR END	\$	12,060	\$	5,109	\$	-	\$	

FUND: Road Levy 270

DESCRIPTION	FOR 2017 ACTUAL	FOR 2018 ACTUAL		2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
REVENUES:	-				
Property Taxes (Real & Personal)	\$ 547,242	\$ 553,179	\$	553,500	\$ 548,700
Homestead, Rollback & 10,000 Exempt	71,633	71,580		72,100	79,000
S. B. 3 & 287 Dereg. Reimb.	0	0		0	0
Personal Property Reimb.	0	0		0	Ö
Other Revenues	509,637	43,174		363,100	20,400
TOTAL REVENUES	\$ 1,128,512	\$ 667,933	\$	988,700	\$ 648,100
TOTAL EXPENDITURES	\$ 1,289,077	\$ 605,354	\$	1,631,991	\$ 638,800
REVENUES OVER (UNDER) EXPENDITURES	\$ (160,565)	\$ 62,579	\$	(643,291)	\$ 9,300
BEGINNING CASH BALANCE	\$ 771,118	\$ 610,553	\$	673,132	\$ 29,841
ENDING CASH BALANCE	\$ 610,553	\$ 673,132	\$	29,841	\$ 39,141
ENCUMBRANCES AT YEAR END	\$ 71,871	\$ 44,191	\$_		\$ 1

(Complete only for General Fund, Bond Retirement Fund, and any other funds requesting general property tax revenue)

EXHIBIT I (Continued)

FUND: Police Pension 220

DESCRIPTION	FOR 2017	FOR 2018	2019 CURRENT YEAR	2020 BUDGET YEAR
DEVENUES.	ACTUAL	ACTUAL	ESTIMATE	ESTIMATE
REVENUES: Property Taxes (Real & Personal)	\$ 65,892	\$ 66,692	\$ 73,600	\$ 80,300
Homestead, Rollback & 10,000 Exemp	 8,610	\$ 8,596	\$ 11,100	\$ 12,000
S. B. 3 & 287 Dereg. Reimb.	\$ 0,010	\$ 5,000	\$ 11,100	\$ 12,000
Personal Property Reimb.	\$ 	\$ 	\$ _	\$ 300
Other Revenues	\$ 133	\$ 235	\$ 300	\$ -
TOTAL REVENUES	\$ 74,635	\$ 75,523	\$ 85,000	\$ 92,600
TOTAL EXPENDITURES	\$ 73,600	\$ 76,100	\$ 116,600	\$ 92,600
REVENUES OVER (UNDER) EXPENDITURES	\$ 1,035	\$ (577)	\$ (31,600)	\$ _
BEGINNING CASH BALANCE	\$ 31,490	\$ 32,525	\$ 31,948	\$ 348
ENDING CASH BALANCE	\$ 32,525	\$ 31,948	\$ 348	\$ 348
ENCUMBRANCES AT YEAR END	\$ -	\$ 	\$ -	\$ 

FUND: Employee Termination 296

DESCRIPTION	FOR 2017 ACTUAL	FOR 2018 ACTUAL	2019 CURRENT YEAR ESTIMATE	2020 BUDGET YEAR ESTIMATE
REVENUES:	 	 		 1, 2, 2, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,
Property Taxes (Real & Personal)	\$ 19,762	\$ 20,012	\$ 22,300	\$ 24,700
Homestead, Rollback & 10,000 Exemp	 2,582	2,579	 2,800	3,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	15	153	0	100
TOTAL REVENUES	\$ 22,359	\$ 22,744	\$ 25,100	\$ 27,800
TOTAL EXPENDITURES	\$ 42,105	\$ 226	\$ 53,200	\$ 27,800
REVENUES OVER (UNDER) EXPENDITURES	\$ (19,746)	\$ 22,518	\$ (28,100)	\$ -
BEGINNING CASH BALANCE	\$ 28,925	\$ 9,179	\$ 31,697	\$ 3,597
ENDING CASH BALANCE	\$ 9,179	\$ 31,697	\$ 3,597	\$ 3,597
ENCUMBRANCES AT YEAR END	\$ <u>, -</u>	\$ <u>.</u>	\$ <del>-</del>	\$ -

# EXHIBIT II

# SCHEDULE OF INDEBTEDNESS

PURPOSE OF BONDS AND NOTES	AUTHORITY FOR LEVY OUTSIDE 10 MILL LIMIT*	DATE OF ISSUE	DATE	ORDINANCE OR RESOLUTION	SERIAL OR TERM	RATE OF INTEREST	AMOUNT OF BONDS/NOTES OUTSTANDING AT BEGINNING OF BUDGETED YEAR 01/01/20	AMOUNT OF AMOUNT BONDS / NOTES REQUIRED FOR OUTSTANDING PRINCIPAL AT BEGINNING & INTEREST OF BUDGETED PAYMENTS YEAR 171/20 TO 12/31/20
INSIDE TEN MILL LIMIT: Community Center		March 2004	January 2021	2004-6	Serial	4.11%	\$200,000	\$106,829
TOTAL							\$200,000	\$106,829
OUTSIDE TEN MILL LIMIT:  Debt Partially Funded by Charter Millage	9							
Debt Funded by Charter Millage (Do not levy separately for this issue)	evy separately for this is	(ens						
Debt Funded by Special Assessments (Do not levy separately for these issues)	(Do not levy separately	y for these issues)						
Debt Funded by TIF PILOT Payments (Do not levy separately for this issue)	Do not levy separately	for this issue)						
TOTAL							0\$	80

<sup>\*</sup> If the levy is outside the 10 mill limit by vote exter the words "by vote" and the date of the election.

If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.